ENGINEERING MATERIALS AND TESTING INTERNAL SERVICE FUND BALANCE SHEET

December 31, 2001 (In Thousands)

December 31, 2001		(In Thousands)
	2001	2000
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 974	\$ 3
Receivables:		
Accounts - net	108	18
Due from other funds	6	
Interfund loans receivable	-	1,286
Intergovernmental receivable	-	•
Inventories	109	84
Total current assets	1,197	1,391
Fixed assets:		
Land, leaseholds and easements		-
Buildings and structures	3,230	2,961
Less accumulated depreciation	(2,495)	(2,381)
Public improvements	•	•
Less accumulated depreciation	427	427
Machinery and equipment Less accumulated depreciation	(271)	(241)
Computer equipment	90	90
Less accumulated depreciation	(74)	(69)
Software	1	1
Less accumulated depreciation	(1)	(1)
Other capital outlay	15	15
Less accumulated depreciation	(8)	(6)
Construction in progress		
Net fixed assets	914	796
Total assets		\$ 2,187
Total assets	<u> </u>	2,107
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Salaries payable	\$ 49 5	\$ 44
Accounts payable	135	39
Intergovernmental payable	-	•
Due to other funds	•	-
Interfund loans payable	•	-
Interest payable	140	140
Deferred revenue	140	140
Bonds payable-current portion		
Total current liabilities	324	223
Long-term liabilities:		
Bonds payable	-	•
Unamortized premium (discounts)	• •	- -
Advances from other funds	53	58
Compensated absences payable	-	-
Unpaid claims payable Total long-term liabilities	53	58
Total liabilities	377	281
Fund equity: Contributed capital	184	184
Retained earnings:		
Reserved for future contingencies	28	28
Reserved for renewal and replacement	731	1,000
Reserved for severance pay	-	•
Unreserved	791	694
	1,734	1,906
Total fund equity		\$ 2,187
Total liabilities and fund equity	5 2,111	Φ 2,107

ENGINEERING MATERIALS AND TESTING INTERNAL SERVICE FUND STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS For the fiscal year ended December 31, 2001

(In Thousands)

	2001		2000	
Operating revenues:				
Charges for services and sales	\$	3,280 \$	3,618	
Operating expenses:				
Personal services		1,212	1,215	
Contractual services		510	565	
Materials, supplies, services and other		1,468	1,601	
Rent		107	· 70	
Depreciation		150	94	
Total operating expenses		3,447	3,545	
Operating income (loss)		(167)	73	
Non-operating revenues (expenses):				
Other revenues		<u> </u>	46	
Income (loss) before operating transfers		(167)	119	
Operating transfers in (out):				
Transfers from other funds		6	-	
Transfers to other funds		(11)	(139)	
Total operating transfers		(5)	(139)	
Net income (loss)		(172)	(20)	
Retained earnings - January 1		1,722	1,742	
Retained earnings - December 31	\$	1,550 \$	1,722	

Fixed assets constructed in capital projects funds

For the fiscal year ended December 31, 2001	0004	(In Thousands
Cash flows from operating activities:	2001	2000
Operating income (loss)	\$ (167) \$	73
Adjustments to reconcile operating income (loss)	(307)	,3
to net cash provided (used) by operating activities:		
Depreciation	150	94
(Increase) decrease in accounts receivable	(90)	42
(Increase) decrease in due from other funds	(6)	-
(Increase) decrease in intergovernmental receivable	-	-
(Increase) decrease in inventories	(25)	14
(Increase) decrease in prepaid items	-	-
(Increase) decrease in contracts receivable (Increase) decrease in properties held for resale	-	-
Increase (decrease) in salaries payable	- 5	- 6
Increase (decrease) in accounts payable	96	(10)
Increase (decrease) in intergovernmental payable	30	(10)
Increase (decrease) in due to other funds	•	_
Increase (decrease) in due to governmental units	•	_
Increase (decrease) in deferred revenue	-	112
Increase (decrease) in compensated absences payable	(5)	6
Increase (decrease) in unpaid claims payable	-	
Increase (decrease) in interest payable	-	-
Increase (decrease) in current bonds payable	-	-
Damages/losses recovered	-	-
Other non-operating revenues		46
Total adjustments	125	310
Net cash provided (used) by operating activities	(42)	383
ash flows from non-capital financing activities:		
Proceeds from bonds	•	-
Interfund loans received	1,286	1,050
Advance from other funds	-	-
Operating transfers from other funds	6	•
Operating transfers from component units	-	-
Principal paid on bonds	-	-
Interest paid on bonds	-	-
Amorization of bond premium	-	-
Operating transfers to other funds	(11)	(139)
Interfund loans paid	•	(1,286)
Interest paid on interfund loans	<u> </u>	
Net cash provided (used) by non-capital		
financing activities	1,281	(375)
ash flows from capital and related financing activities:		
Proceeds from bonds	-	-
Principal paid on bonds	-	-
Interest paid on bonds	-	-
Proceeds from sale of fixed assets	-	-
Acquisition and construction of fixed assets	(268)	(46)
Net cash provided (used) by capital and related financing activities	(268)	(46)
ash flows from investing activities:	(208)	(40)
Interest	<u> </u>	-
Net cash provided (used) by investing activities		-
et increase (decrease) in cash and cash equivalents	971	(38)
ash and cash equivalents, beginning of year	3	41
Cash and cash equivalents, end of year	\$ 974 \$	3
Non-cash investing, capital and financing activities:		
(Loss) on disposal of fixed assets	\$ - \$	-
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